

*Delegations for Schedule A***DELEGATIONS****DELEGATION OF POWERS IN TERMS OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 BY THE MINISTER OF FINANCE TO THE HEAD OF DEPARTMENT OF THE NATIONAL TREASURY AND FURTHER DELEGATION OF THESE POWERS TO THE INCUMBENTS OF SPECIFIC POSTS IN THE NATIONAL TREASURY**

By virtue of the authority vested in me by section 10(1) and 10(2) of the **Public Finance Management Act, 1999** (Act No 1 of 1999), read in conjunction with section 10(6) of the **Interpretation Act, 1957** (Act No 33 of 1957), I, **TREVOR ANDREW MANUEL, MINISTER OF FINANCE**, hereby delegate the powers, duties and functions, contemplated in column 2 of the Annexure, to the Director-General mentioned in column 3 and authorise the Director-General to sub-delegate these powers, duties and functions to the incumbents of the posts mentioned in column 4. Further sub-delegations by the incumbents mentioned in column 4 may only be done with my concurrence.

GENERAL

In the absence of the permanent incumbents of the posts mentioned in columns 3 and 4, the powers, duties and functions shall be exercised by the official acting in temporary capacity in the relevant post.

The powers, duties and functions must be exercised according to current accepted policies and principles.

SIGNED AT Pretoria ON THIS 25th DAY OF
NOVEMBER 2002.

**MINISTER OF FINANCE**

Delegations for Schedule A

SUB-DELEGATION OF POWERS IN TERMS OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 DELEGATED BY THE MINISTER OF FINANCE TO THE DIRECTOR-GENERAL: NATIONAL TREASURY

By virtue of the authority vested in me by section 10(2) of the Public Finance Management Act, 1999 (Act No 1 of 1999) I, MARIA DA CONCEICAO DAS NEVES CALHA RAMOS, DIRECTOR-GENERAL: NATIONAL TREASURY, hereby sub-delegate the powers duties and functions as mentioned in column 2 of the Annexure, to the incumbents of the posts mentioned in column 4 or the acting official of the indicated post. The incumbents mentioned in column 4 may sub-delegate to lower level officials only with my concurrence.



DIRECTOR-GENERAL: NATIONAL TREASURY

DATE:

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| SECTION | POWER, DUTY OR FUNCTION | DELEGATED: | |
|-------------------|--|--|--|
| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 6(1)(a) | Assist the Minister of Finance to promote the national government's fiscal policy framework and the co-ordination of macro-economic policy | DG: National Treasury ¹⁾ | DDG: Budget Office DDG: Economic Policy and International Financial Relations |
| 6(1)(b) | Assist the Minister of Finance to co-ordinate intergovernmental financial and fiscal relations | DG: National Treasury ²⁾ | DDG: Intergovernmental Relations |
| 6(1)(c) | To manage the budget preparation process | DG: National Treasury | DDG: Budget Office |
| 6(1)(d) | To exercise control over the implementation of the annual national budget, including any adjustments budgets | DG: National Treasury | DDG: Budget Office DDG: Public Finance |

¹⁾ The power to promote national government's fiscal policy framework and to co-ordinate macro-economic policy is retained by the Minister whilst the function of providing the related administrative support to enable the Minister to exercise this power is the responsibility of the DG and the DDGs Budget Office and Economic Policy and International Financial Relations.

²⁾ The Minister retains the power to co-ordinate intergovernmental financial and fiscal relations whilst the function of providing the related administrative support to enable the Minister to co-ordinate such is the responsibility of the DG and the DDG: Intergovernmental Relations.

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Delegation of powers, duties and functions of the National Treasury as contemplated in the Public Finance Management Act, 1999

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 6(1)(e) | To facilitate the implementation of the annual Division of Revenue Act | DG: National Treasury | DDG: Intergovernmental Relations |
| 6(1)(f) | To monitor the implementation of provincial budgets | DG: National Treasury | DDG: Intergovernmental Relations |
| 6(1)(g) | To promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of departments, public entities and constitutional institutions | DG: National Treasury | DDG: Budget Office DDG: Asset and Liability Management DDG: Office of the Accountant-General DDG: Public Finance DDG: Specialist Functions |

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 7(1) | To propose a framework to the Minister of Finance within which departments, public entities listed in Schedule 3 and constitutional institutions must conduct their cash management | DG: National Treasury ³⁾ | DDG: Office of the Accountant-General in consultation with the DDG: Asset and Liability Management |
| 7(2) | To grant written approval that a department, public entity or constitutional institution may open a bank account with a bank registered in South Africa | DG: National Treasury | DDG: Office of the Accountant-General |
| 7(3) | To grant written approval that a department, public entity listed in Schedule 3 or constitutional institution may open a bank account abroad or with a foreign bank | DG: National Treasury | DDG: Office of the Accountant-General |

³⁾ The power to prescribe a cash management framework is retained by the Minister whilst the function of submitting proposals to the Minister for consideration and inclusion in the framework is the responsibility of the DG, the DDG: Office of the Accountant-General in consultation with the DDG: Asset and Liability management.

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 7(4) | To submit proposals for an investment policy for public entities, constitutional institutions and departments authorised to open an account | DG: National Treasury ⁴⁾ | DDG: Asset and Liability Management |
| 7(5) | To request a bank that has opened a bank account for, or any other institution that holds money for a department, a public entity listed in Schedule 3, a constitutional institution, provincial department or provincial public entity, to promptly disclose information regarding such account | DG: National Treasury | DDG: Budget Office DDG: Assets and Liability Management DDG: Public Finance DDG: Office of the Accountant-General DDG: Intergovernmental Relations |
| 8(1) | To prepare consolidated financial statements and to submit those statements for audit to the Auditor-General within three months after the end of that financial year | DG: National Treasury | DDG: Office of the Accountant-General |

⁴⁾ The power to prescribe an investment policy is retained by the Minister whilst the function of submitting proposals to the Minister for consideration and inclusion in the policy is the responsibility of the DG and the DDG: Asset and Liability Management.

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 9 | To annually compile and publish in the national <i>Government Gazette</i> , financial statistics and aggregations concerning all spheres of government | DG: National Treasury | DDG: Budget Office DDG: Intergovernmental Relations DDG: Office of the Accountant-General |
| 11(1) | To enforce compliance with the provisions of section 213 of the Constitution, namely that: a) All money received by the National government must be paid into the Fund, except money reasonably excluded by this Act or another Act or Parliament b) No money may be withdrawn from the Fund except: i) in terms of an appropriation by an Act of Parliament; or ii) as a direct charge against the Fund, subject to section 15(1)(a)(ii) | DG: National Treasury | DDG: Office of the Accountant-General |
| 11(4) | To establish appropriate and effective cash management and banking arrangements for the National Revenue Fund | DG: National Treasury | DDG: Office of Accountant-General |

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 11(5) | To ensure that there is at all times sufficient money in the National Revenue Fund | DG: National Treasury | DDG: Asset and Liability Management |
| 12(1) | To determine a framework according to which the SARS must deposit moneys collected for a Revenue Fund into that Revenue Fund | DG: National Treasury ⁵⁾ | DDG: Office of the Accountant-General |
| 12(2)(b) | To provide proposals for certain refunds to be made by the SARS from the NRF | DG: National Treasury ⁶⁾ | DDG: Office of the Accountant-General |

⁵⁾ The power to determine a framework according to which SARS must deposit money is retained by the Minister whilst the function of providing proposals to the Minister for consideration and inclusion in the framework is the responsibility of the DG and the DDG: Office of the Accountant-General.

⁶⁾ The power to approve refunds to be made by SARS from the NRF is retained by the Minister whilst the function of providing motivations for consideration by the Minister is the responsibility of the DG and the DDG: Office of the Accountant-General.

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 12(3) | To promptly transfer all taxes, levies, duties, fees and other moneys collected by the SARS for a province and deposited into the NRF, to that province's Provincial Revenue Fund | DG: National Treasury | DDG: Office of the Accountant-General |
| 14(1) | To provide the Minister of Finance with details to consider the withdrawal of any exclusions granted in terms of section 13(1) | DG: National Treasury ⁷⁾ | DDG: Public Finance in consultation with the DDG: Office of the Accountant-General |
| 14(3) | To transfer money from the NRF, as a direct charge against the NRF, to the national department or public entity affected by a withdrawal in terms of section 14(1) | DG: National Treasury | DDG: Office of the Accountant-General |

⁷⁾ The power to withdraw any exclusion granted in terms of section 13(1) is retained by the Minister whilst the function of providing the Minister with details for consideration is the responsibility of the DG and the DDG: Public Finance in consultation with the DDG: Office of the Accountant-General.

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 15(1) | To withdraw money from the NRF: a) to provide funds that have been authorised- i) in terms of an appropriation by an Act of Parliament; or ii) as a direct charge against the NRF provided for in the Constitution or this Act, or in any other Act of Parliament provided the direct charge in such a case is listed in Schedule 5; b) to refund money invested by a province in the NRF; or c) to refund money incorrectly paid into, or which is not due to NRF. | DG: National Treasury | DDG: Office of the Accountant-General |
| 15(3)(a) | To temporarily invest money which is not immediately needed in the NRF | DG: National Treasury | DDG: Assets and Liability Management |
| 23(1) | To provide the Minister of Finance with details to consider the withdrawal of exclusions granted in terms of section 22(1) after consultation with the relevant provincial treasury | DG: National Treasury ⁸⁾ | DDG: Intergovernmental Relations |

⁸⁾ The power to withdraw any exclusion granted in terms of section 23(1) is retained by the Minister whilst the function of providing the Minister with details for consideration is the responsibility of the DG and the DDG: Intergovernmental Relations.

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 23(2) | To provide prior written approval to a province to participate in a company that is not wholly owned by the province | DG: National Treasury | DDG: Assets and Liabilities Management in consultation with the DDG: Intergovernmental Relations |
| 32(1) | To monthly publish a statement of actual revenue and expenditure with regard to the NRF | DG: National Treasury | DDG: Office of the Accountant-General in consultation with the DDG: Budget Office |
| 32(2) | To at least quarterly publish a statement of revenue and expenditure with regard to the revenue funds of provinces | DG: National Treasury | DDG: Office of the Accountant-General in consultation with the DDG: Intergovernmental Relations |

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 32(4) | To submit proposals for the format of the statement of revenue and expenditure contemplated in section 32(1) and any other detail the statement must contain | DG: National Treasury | DDG: Office of the Accountant-General ⁹⁾ in consultation with the DDG: Intergovernmental Relations DDG: Budget Office DDG: Asset and Liability Management DDG: Public Finance |
| 33 | To withhold from a national vote any remaining funds appropriated for a specific function if that function is transferred to another department or other institution and to allocate those remaining funds to that other department or institution | DG: National Treasury | DDG: Budget Office |

⁹⁾ The power to determine the format of the statement of revenue and expenditure is retained by the DG whilst the function of submitting proposals to the DG for consideration is the responsibility of the DDG: Office of the Accountant-General in consultation with the DDGs Intergovernmental Relations, Budget Office, Asset and Liability Management and Public Finance.

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 36(3) | To submit proposals to the Director-General to consider whether a person other than an accounting officer contemplated in section 36(2) be the accounting officer | DG: National Treasury | DDG: Public Finance ¹⁰⁾ |
| 36(4) | To submit proposals to the DG to consider withdrawing in writing an approval or instruction in terms of section 36(3) | DG: National Treasury | DDG: Public Finance ¹¹⁾ |
| 38(1)(m) | To submit proposals to the DG to consider granting written consent to an accounting officer who intends to establish or take the initiative to establish a new entity | DG: National Treasury | DDG: Public Finance ¹²⁾ |

- ¹⁰⁾ The power to approve or instruct that a person other than the accounting officer contemplated in section 36(2) be the accounting officer is retained by the DG whilst the function of submitting proposals to the DG for consideration and approval is the responsibility of the DDG: Public Finance.
- ¹¹⁾ The power to withdraw an approval or instruction in terms of section 36(3) is retained by the DG whilst the function of providing proposals to the DG to consider such withdrawal of an approval or instruction is the responsibility of the DDG: Public Finance.
- ¹²⁾ The power to provide written consent for the establishment of a new entity is retained by the DG whilst the function of providing proposals to the DG for consideration prior to granting written consent to the accounting officer is the responsibility of the DDG: Public Finance.

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 43(1) | To direct that an accounting officer may not utilize a saving in the amount appropriated under a main division towards the defrayment of excess expenditure under another main division within the same vote | DG: National Treasury | DDG: Budget Office |
| 44(2)(a) | To provide proposals for the imposition of limitations and conditions on the delegations or instructions an accounting officer may delegate or issue, with regard to the powers entrusted or delegated and duties assigned to the accounting officer in terms of the Act | DG: National Treasury | DDG: Public Finance ¹³⁾ |
| 49(3) | To submit proposals to the Director-General to consider whether a functionary other than the accounting authority contemplated in section 49(2), be the accounting authority for the public entity | DG: National Treasury | DDG: Public Finance ¹⁴⁾ |

¹³⁾ The power to impose limitations and conditions on delegations or instructions is retained by the DG whilst the function of providing the DG with proposals for the imposition of such limitations and conditions is the responsibility of the DDG: Public Finance.

¹⁴⁾ The power to approve or instruct that a functionary other than the accounting authority contemplated in section 49(2) be the accounting authority is retained by the DG whilst the function of submitting proposals to the DG for consideration and approval is the responsibility of the DDG: Public Finance.

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 49(4) | To submit proposals to the DG to consider withdrawing in writing an approval or instruction given or made in terms of section 49(3) | DG: National Treasury | DDG: Public Finance ¹⁵⁾ |
| 51(1)(g) | To submit proposals to the Minister to consider submitting a decision for the formal establishment of a new entity which a public entity intends to establish or in the establishment of which the public entity takes the initiative | DG: National Treasury ¹⁶⁾ | DDG: Public Finance |
| 53(3) | To give <i>written</i> approval to a public entity listed in Schedule 3, which is not a government business enterprise, to budget for a deficit or accumulate surpluses | DG: National Treasury | DDG: Public Finance |

¹⁵⁾ The power to withdraw an approval or instruction in terms of section 49(3) is retained by the DG whilst the function of providing proposals to the DG to consider such withdrawal of an approval or instruction is the responsibility of the DDG: Public Finance.

¹⁶⁾ The power to submit a decision prior to the formal establishment of a new entity is retained by the Minister whilst the function of submitting proposals to assist the Minister make such a decision is the responsibility of the DG and the DDG: Public Finance.

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 55(4) | To direct that the audited financial statements of a Schedule 3 public entity which is not a government business enterprise, be incorporated in the financial statements of a department and to designate that department | DG: National Treasury | DDG: Office of the Accountant-General in consultation with the DDG: Public Finance |
| 73(c) | To submit proposals to the Minister to consider approving that costs associated with borrowing are direct charges against the NRF | DG: National Treasury ¹⁷⁾ | DDG: Asset and Liability Management |
| 76(1)&(2) | To issue instructions applicable to departments concerning matters contemplated in section 76(1) and 76(2) of the Act | Respective DDG | - |
| 76(4) | To issue instructions applicable to all institutions to which the Act applies concerning matters contemplating in section 76(4) of the Act | Respective DDG | - |

¹⁷⁾ The power to approve that costs associated with borrowing are direct charges against the NRF is retained by the Minister whilst the function of providing the Minister with proposals for consideration is the responsibility of the DG and the DDG: Asset and Liability Management.

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| (Column 1) | (Column 2) | I.T.O. SECTION 10(1) (Column 3) | I.T.O. SECTION 10(2) (Column 4) |
| 77(a)(ii) | To approve that the majority of an audit committee may be in the employ of a department | DG: National Treasury | DDG: Office of the Accountant-General |
| 77(c) | To approve that two or more departments may establish an audit committee | DG: National Treasury | DDG: Office of the Accountant-General |
| 79 | To approve a departure from a treasury instruction or regulation | Respective DDG | - |
| 80(1) | To submit proposals to the Minister of Finance regarding the determination of interest rates for loans out of a Revenue Fund and for debts to be paid into a Revenue Fund | DG: National Treasury ¹⁸⁾ | DDG: Specialist Functions in consultation with the DDG: Asset & Liability Management |
| 92 | To submit proposals to the Minister regarding the granting of exemptions to institutions to which the Act applies | DG: National Treasury ¹⁹⁾ | Respective DDG |

¹⁸⁾ The power to determine the rate of interest to be charged for loans out of a Revenue Fund and for debts to be paid into a Revenue Fund is retained by the Minister whilst the submission of proposals as to what interest is to be charged is the responsibility of the DG and the DDG: Specialist Functions in consultation with the DDG: Asset and Liability Management.

¹⁹⁾ The power to grant exemptions to institutions to which the Act applies is retained by the Minister whilst the submission of proposals to the Minister in this regard is the responsibility of the DG and the respective DDG.

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